

that the Government may be pleased to sanction the waiver of recovery ordered by the Accountant General in respect of Messrs. V. Krishnan and V. Perumal.

2. In this connection I have to point out that though the duties attached to the post of Head Clerk involve a higher degree of responsibility, the Head Clerk does not get a higher scale of pay; he draws only the same scale of pay as the other clerks viz. 55-5/2-70. As there was therefore no attraction for other clerks to act as Head Clerk, an Offg. allowance of Rs.5/- per mensem was allowed. As it is now ordered to be recovered, I am afraid that there will be absolutely no attraction at all hereafter for any of the clerks in this office to officiate as Head Clerk. I may further point out that at present the post of Head Clerk and Cashkeeper are combined. The Head Clerk attends mostly to administrative work leaving the accounts work in arrears. To avoid this and in the interest of administrative efficiency, I would suggest that the post of Head Clerk may be bifurcated into that of Head Clerk and Accountant on a salary of Rs.70-5/2-85-15/2-100 with Madras House Allowance. Please see in this connection, Government Memorandum No.11045-A-1 Edn. dated 23rd March 1945 and my reply No. 493-1/45 dated 17-4-1945.

3. The letter No.T.5.S.C.395 dated 29-11-1945 from the Accountant General is returned herewith.

I have the honour to be,
Sir,
Your most obedient servant,

A. Aiyappa
Superintendent.

Dis/22/18
18.5.45

Education & P.H. Department (A)
C.No. 54831.

From the A.G. T.5.S.C. 395 dated 28/29th November '45.
" S.G.M.No.2086-3/45 dated 10-1-1946.

Sub:- Museum - Government - Sri V.Krishnan, Store Clerk -
Officiating allowance - ~~xxxx~~ payment - During 1940-43 -
Recovery - Waived.

ORDER
Ms.

281

Edn.dated 8.2.46

The Government waive the recovery of Rs.69-5-0
(Rs.sixty nine and annas five only), being the officiating allowance paid to Sri V.Krishnan, during 1940-43, when he officiated as Headclerk of the office of the Supdt.Govt. Museum.

To

The A.G.thro' Finance.
The S.G.M.

Recd/22/11.2.46
6.2.46

6/2/46

From the A.G.No. T.5.S.C. 395 dated 28/29th November 1945.
" S.G.M.No.2086-3/45 dated 10-1-1946.

Sub:- Government Museum - Irregular payment to ~~M~~.V.Krishnan during ~~periods in~~ 1940-43.

The A.G. has brought to notice with reference to ^{9169.50} Article 254 of the Audit Code that an over-payment has been made to the Store Clerk, Government Museum, when he officiated in the post of Head clerk during ~~the periods~~ 1940-43. From the S.G.M.'s letter in the c.f., it is seen that the over-payment was due to a wrong interpretation of F.Rs.22 and 30 that and the procedure was not objected to in audit from 1940 onwards, until recently, when it was pointed out by the A.G. As the erroneous over-payment has in effect ^{been} admitted in audit from 1940 onwards, it seems that this is a case which will fall under Article 254 (a) of the Audit Code. If so, the payments made hitherto cannot be considered as over-payments.

2. Further, in normal cases, the time limit fixed for recoveries is 3 years. With reference to this criterion, the over-payments made prior to 1943 cannot be recovered. The over-payments made during 1943 ^{alone} stand for recovery and it is for about 5 months; the amount involved is only Rs.25/-.

3. Attention is invited, in this connection, to Article 56 of the Madras Financial Code which lays down that, if any amount is drawn in excess of what is due, the drawing officer will be required to make good the excess amount so drawn.

In this case, the amount was drawn and paid to the Head clerk concerned. The Head clerk is a poorly paid ministerial servant drawing salary in the scale of Rs.55-70. It will be hard to recover the amount from the Head clerk concerned.

As, in this case, there is no culpable negligence either on

E J. P. #

(1946) Department.

US. SERIES. ①

G.O. No.

281 E. Lee.

Dated

8-2-1946

[Despatch Abstract.]

Museum - Government - Sri V. Krishnan, Store Clerk - Officiating allowance - payment of Recovery - Waived.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
785 80	283	Lon	18-5-45.				

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Office of the Accountant General,
Madras, dated the 28th November 1945.
No. T.5.S.C.395. 29

54831

From

The Accountant General,
Madras.

To

The Secretary to the Government of Madras,
Education and Public Health Department,
Fort St. George, Madras.

8-DEC 1945

Subject: Government Museum, Madras - Erroneous payments
made to Mr. V. Krishnan during certain periods in
1940-43.

I have the honour to report that a sum of
Rs.69-5-0 (Rupees sixty-nine and annas five only) was erroneously
paid as officiating allowance at Rs.5/- per mensem to Mr. V. Krishnan,
a permanent clerk in the office of the Superintendent, Government
Museum, Madras, when he officiated as Head Clerk in the same
office, in the following circumstances:-

2. The subordinate concerned is a permanent Store
Clerk on the scale of pay of Rs.55-5/2-70. During the periods
noted in the margin when he officiated in the post of Head Clerk

From	To
15-3-1940	29-7-1940
17-5-1941	31-8-1941
16-4-1942	28-7-1942
15-1-1943	21-2-1943
17-5-1943	31-8-1943

which also carries the scale of
pay of Rs.55-5/2-70, he was allowed
by the Superintendent, Government
Museum, pay at the stage next
higher than his substantive pay
(i.e.) an extra officiating pay of
Rs.5/- per mensem, presumably on
the assumption that the Head Clerk's

/P.T.O/

Department
From (Name) Sri A. Aiyappan M.A.,
Ph.D.,
Designation Superintendent,
Government Museum,
Station Madras.

Received
Registered
To
The Secretary to Government,
Education and Public Health
Department,
Madras.

Enclosures:

No. 2086-3/45 dated 10th January 1946.

Sir,

Sub: Government Museum- Erroneous payments made
to Offg. Head Clerks during certain periods
between 1940-43.

Reference Government Endorsement No. 54831 A-
45-1 dated 5th December 1945.

I have the honour to state that in this office letter No. 1348-1/38 dated 18-10-1938 the Accountant General was asked for enlightenment as to whether Offg. allowance might be claimed and drawn for Sri V. Krishnan 2nd clerk on probation on Rs. 55-70 for the period 8th August to 30th September 1938 during which he officiated as Head Clerk in leave arrangements. In his reply No. T5-Sc-546 dated 27-10-1938 the Accountant General stated that "as Offg. promotion was not admissible from the post of lower division to upper division, and that Sri V. Krishnan was entitled only to his substantive pay of Rs. 52/- as Lower Division Clerk while he officiated as 2nd clerk. In his subsequent letter No. T5-PUS-148 dated 27-7-1945 the Accountant General stated as follows:-

"If, as a result of this office letter No. T5-Sc-546 dated 27-10-1938 Sri V. Krishnan had been allowed the higher pay than Rs. 55/-, a reference to the number and date of the bill in which it was given may kindly be quoted".

In this office pay bill of the permanent establishment for the month of August 1940 it was pointed out to the Accountant General as follows:-

"Though the post of Head Clerk is on the same scale of pay as the Store Clerk it is obvious beyond doubt that the duties attaching to Head Clerk's post carry a higher degree of responsibility than those attaching to the Store Clerk's post. The Head Clerk has been entrusted with definite duties of control and supervision over the rest of the clerical staff and Offg. promotion has been declared admissible from clerks to Head Clerks and not from clerks to Store Clerks. Offg. pay at the next higher stage is accordingly claimed under rule 13(b) of F.R. 22 on p. 25 of the Audit Manual I Edition 1936".

To this the Accountant General did not object, probably as this was a case where it is obvious beyond doubt that the responsibilities are greater. In the circumstances explained above and in view of the fact that the erroneous payments of Offg. allowance reported by the Accountant General occurred more than one year ago, and since the Superintendent, Personal Assistant and Head Clerk-responsible for first mistake in 1940 have all retired, I submit

post carried higher responsibilities. In view, however, of the specific provisions of Sub-rule (2) under F.R. 30 and also in the absence of any special orders of Government in the matter, no officiating allowance was admissible to the store clerk.

3. The irregular drawal was noticed in audit only recently when, in similar circumstances, an officiating allowance was allowed by the Superintendent, Government Museum to another subordinate of his office. As the overpayment now reported occurred more than a year ago, the case is brought to the notice of Government with reference to Article 254(b) of the Audit Code for such orders as they may deem fit to pass on the matter.

I have the honour to be,
Sir,
Your obedient servant,

A. Vaidyanathan

DEPUTY ACCOUNTANT GENERAL.



Encl. No. 54831 A/45-1 *to* *5/12/46* *A.*

Refers to the Superintendent Govt. Museum
for remarks at a very early date.

*The Superintendent
Government Museum.*

*Harmandir
Deputy Secy to Govt.
4.12.45*

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